I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: August 8, 2007

Signature: The Handle

Docket No.: 3673-0170P

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Tetsuo YAMAGUCHI et al.

Application No.: 10/791,845

Filed: March 4, 2004 Art Unit: 3711

For: GOLF CLUB HEAD

Examiner: S. Passaniti

Confirmation No.: 5297

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated May 8, 2007, Applicant submits herewith the following for entry in the above-identified U.S. patent application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.